सत्यमेव जयते

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उप–खण्ड (II)
राज्य सरकार तथा अन्य राज्य प्राधिकारियों द्वारा जारी किये गये
कानूनी आदेश तथा अधिसूचनाएं।

FINANCE DEPARTMENT
(TAX DIVISION)
NOTIFICATION
Jaipur, November 13, 2020

S.O.412 :-In exercise of the powers conferred by the second proviso to sub-section (1) of section 37 read with section 168 of the Rajasthan Goods and Services Tax Act, 2017 (Act No. 9 of 2017) (hereafter in this notification referred to as the said Act), and in supersession of this department's notification No. F.12(46)FD/Tax/2017-III-249, dated the 20th October, 2020 and notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 75/2020-Central Tax, dated the 15th October, 2020, except as respects things done or omitted to be done before such supersession, on the recommendations of the Council, the time limit for furnishing the details of outward supplies in **FORM GSTR-1** of the Rajasthan Goods and Services Tax Rules, 2017 (hereafter in this notification referred to as the said rules), shall be extended for each of the tax periods, till the eleventh day of the month succeeding such tax period:

Provided that the time limit for furnishing the details of outward supplies in **FORM GSTR-1** of the said rules for the class of registered persons required to furnish return for every quarter under proviso to sub-section (1) of section 39 of the said Act, shall be extended till the thirteenth day of the month succeeding such tax period.

2. This notification shall come into force with effect from the 1st day of January, 2021.

[F.12(46)FD/Tax/2017-III- 256]

By Order of the Governor,
Onkar Mal Rajotiya,
Joint Secretary to the Government

Government Central Press, Jaipur.